S.B. Civil Sales Tax Revision No.580/2002

Commercial Taxes Officer, Rajsamand.

vs.

M/s. The International Minerals Ind. Ltd.

Date : 11.12.2006

HON'BLE MR. PRAKASH TATIA, J.

Mr. Sangeet Lodha, for the petitioner.

Mr. S Saruparia, for the respondent.

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In view of the reasons given in the judgment delivered in S.B. Sales Tax Revision No.94/2000 (Commercial Taxes Officer, Rajsamand vs. M/s. Shri Ravi Marbles and Industries Pvt. Ltd.) decided by this Court on 7.9.2006, this revision petition involving the same question of law is allowed. The order passed by the Tax Board dated 22.11.2001 and the order of the Deputy Commissioner (Appeals) dated 1.3.1997 are set aside. The order of the assessing authority dated 16.5.1994 is restored.

(PRAKASH TATIA), J.

S.Phophaliya